A

File No. 424 of 1932.

19

Collection No.

mas 27/6

Resident's Office,

Bangalore.

Pros. Serial Nos. 1 — 27.

Subject.

AUDIT OF THE ACCOUNTS OF THE MUNICIPAL COMMISSION CIVIL & MILITARY STATION OF BANGALORE.

Audit fee to Rao Sahib S. Kuppuswamy Naidu,

Waiving the recovery of the amount of fees drawn by Rao Sahib. Kuppuswamy Naidu.

Previous References.

(631/1931)

Later References.

944/1934

(Blue).

P—1668S&P—(M-1937)—19-12-32—60,000.

S.N.15

Letter No.263, dated the 16th May, 1932, from the Officer in charge of the Hon'ble the Resident's Treasury and Municipal Auditor, Civil and Military Station, B'lore.

S.N.5/31-31

Please see S.N. 4 and 7./31 3'

In para 4 of his letter No.Gt.31/31, dated the 22nd February, 1932, the President, Municipal Commission, C.& M. Station, Bangalore, has stated as follows:-

"As the Treasury Officer has now been appointed as the Municipal Auditor, the new rate will no longer be applicable for his audit and the rate chargeable by him will, I presume, be decided in due course."

S.N.15.1

Rao Sahib S. Kuppuswami Naidu Garu, the present Municipal Auditor suggests that the fee payable by the Municipal Commission may be fixed at Rs.2,400/- per annum or Rs.200/- per mensem for the audit of the accounts of the Municipality for the year 1931-32 and onwards.

The average audit fees paid by the Municipal Commission prior to 1931-32 are given below:-

1924-25	...	2,399	9	0
1925-26	...	2,149	5	0
1926-27	...	2,565	5	0
1927-28	...	2,059	13	0
1928-29	...	2,090	12	0
1929-30	...	2,111	6	0
1930-31	...	3,665	0	0
Total	...	17,041	2	0
Average cost for a year	...	2,434	7	1 ✓

If approved the fees payable by the Municipal Commission for the audit of Municipal accounts may be fixed at Rs.2,400/- for the year 1931-32 and onwards, as recommended by the Municipal Auditor and Mr. Cooke.

In

S.N.5
631-1931.

In para 7 of his letter No.78-T, dated the 9th October, 1931, to the Government of India, Foreign and Political Department, the Hon'ble the Resident stated as follows:-

"I enclose a proposition statement duly verified by the Pay and Accounts Officer from which it will be seen that the extra cost involved is Rs.104-4-0 per mensem ~~and~~ Rs.1,251/- per annum. Against this, receipts amounting to about Rs.2,087 are expected to be recovered from the Municipal Commission for the audit work to be performed by the Treasury Officer and this amount will be credited to the Assigned Tract revenues. The net savings to Assigned Tract revenues will therefore be Rs.836/- per annum. "

In accordance with the above statement, the President, Municipal Commission, Civil and Military Station, Bangalore, has been directed to pay the fees payable by the Municipal Commission to the credit of the Mysore Assigned Tract revenues. - vide para 2 of S.N.~~26~~ 24/631-31.

The Municipal Auditor now states that this order would result in three-fourths of the fee going to Mysore and only Rs.600/- being credited to Mysore Assigned Tract. He therefore requests that this order may be cancelled and he may be allowed to retain the fee of Rs.200/- per mensem. He proposes to distribute it as follows:-

Rs.140/- for Officer in charge of the Hon'ble the Resident's Treasury and Municipal Auditor.

Rs. 35/- for his First Assistant.

Rs. 20/- for his Second Assistant.

Rs. 5/- for contingencies.

The Collector considers that the allocation suggested above is very fair.

The pay of the Officer in charge of the Resident's Treasury is fixed at Rs.500-50-850 plus conveyance allowance of Rs.50/-. This was recently confirmed by the Govt.of India in their memo No.F.71(43)-E/31, of 28th May, 1932. The sanction of the Government of India appears to be necessary for allowing the Officer in charge of the Resident's Treasur

to

can sanction the retention of the fee by the Auditor without reference to the Government of India. In according sanction to the proposals of the Resident in regard to the administration of the Treasury from the date of the abolition of the Pay and Accounts Office, Bangalore, the Government of India have made no reference to the appointment of the Municipal Auditor or for the appropriation of the fee paid to him by the Municipal Commission. It would not be quite correct to hold that the sanction to the new post and the pay attached to it was subject to the condition that the municipal audit fee should be credited to Mysore Assigned Tract revenues, just as, for instance, it would not be correct to take it that the sanction permitted the payment of an initial pay of Rs.700/- per mensem to the incumbent because it was so put down in the Resident's letter. I submit that the sanction should be read as actually given by the Government of India, and not as subject to, or as accepting any or all the suggestions in the letter forwarding the proposals. I do not think that it fetters the powers otherwise possessed by the Resident to such an extent.

3. But it would avoid unnecessary correspondence with audit and the Government of India later, if the Government of India is informed that the Resident does not propose to credit the audit fee to Mysore Assigned Tract revenues as he had intended to do. The reasons would be:

(1) It was thought that it would be possible to find time to attend to municipal audit as part of the official duties of the new post. But experience has proved that it is absolutely impossible. 10 hours a day is, without the least exaggeration, the time that I have to devote to my duties, and on some days even longer hours. At the time the proposals were sent up to the Government of India, - orders regarding the assessment of lower incomes (1000 to 1999) had not come, and I did not also realise what constant personal attention the duties of an Income-Tax Officer require. I have therefore to do the municipal

audit entirely out of office hours, on Sundays and holidays.

(2) The statement in para 7 of Government of India letter No.78 T/631-1931, dated 9th October 1931 as regards the net savings to Mysore Assigned Tract revenues was not quite accurate (I regret I did not notice this at the time). The revenue would be benefited, but the amount of expenditure would not be affected as it is governed by the datum line. And only a quarter of the revenue will come to the share of the Mysore Assigned Tract. So that the gain to the Mysore Assigned Tract by crediting the fee to Mysore Assigned Tract revenues would be really only ¼th of Rs.2087/- or Rs.522 for a year. Mysore would get ¾ths of the fee earned by the work of the Auditor.

(3) The reason for appointing me as Municipal Auditor was because a local auditor was needed if the audit was to be of practical benefit to the Commission. If the Accountant General had continued to be the Auditor, the Mysore Assigned Tract would not have gained anything, and the Municipal Commission would have had to pay more and be content with less help.

The real gainers are therefore the Mysore Government and the Municipal Commission, and not the Mysore Assigned Tract which gets only about Rs.44/- per mensem.

(4) If it is a mere question of general economy, I would state that the abolition of a post of Rs.125-5-150 instead of one Rs.60-2-80 was one immediate result of the new arrangement for the administration of the Treasury.

S Krishnaswamy
25-6-1932

The Secretary to the Hon'ble the Resident in Mysore, B'lore
U.O.No.27 dated 25th June 1932.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
27 JUNE 1932
5770
430/31

S.N. 2 424/32

Please see para 2 of letter No.4678, dated the 14th July, 1932 to the Government of India, Foreign and Politic. Department, in which it was stated that the Hon'ble the Resident did not propose to credit the audit fee received from the Municipal Commission to Mysore Assigned Tract Revenues for reasons given in that letter. In para 3 of the above letter it was also stated as follows:-

> "In order to avoid any possible objections from Audit, I have thought it desirable to inform the Government of India how I intend to utilise the fees"

The letter was issued on the 14th July 1932, and no reply has yet been received. It is not known whether the Government of India will send a reply to the Resident's letter or not.

vide 1
S.N. 5 1 424/32

If approved, the audit fee for 1931-32 and onwards may be fixed at Rs.2,400/- per annum and the President, Municipal Commission, may be authorised to pay this amount to Rao Sahib S. Kuppuswami Naidu, who was already appointed as Municipal Auditor.

Submitted for orders.

T. N. Thangavelu
Mudaliar
5-10-1932.

Secretary.

Action as in para 7?
Eu 6/10

Resident

6.10

Two drafts submitted for approval.

T. N. Thangavelu
Mudaliar
10-10-1932.

Secretary

Resident's D.O. letter of even date.

Issued S.N. 1546 J.A. R.C. 15/10/32

(24)

Cooke tells me the F.A. has already been paid a sum of 2400/- by the Commission for audit. If this is to be refunded it will be a very severe blow. It is for consideration whether this should be pointed out to G. of I. and they should be asked to waive this recovery.

Resident. 12/1/33

(25)

What possible grounds are there for going to the G. of I? until tenders have been received any sum we may have to pay will be taken at his own risk

12.1

S.N. ~~64.~~ 18. Issued No. 560, dated the 21st January, 1933.

Treasury Officer was fixed unless the Resident is also prepared to suggest a suitable reduction in the scale of pay of the post.

In his letter No. 4678, dated the 14th July, 1932, the Hon'ble the Resident has stated as follows:-

"Under Section 175 (O) of the Bangalore Municipal Law, the Resident appoints the Auditor of the Accounts of the Municipal Commission and fixes his fee. In the circumstances I propose to allow a suitable remuneration to the Municipal Auditor under S.R.9 out of the fees received from the Municipal Commission".

As no reply was received to the above till October 1932 the Resident in his proceedings No.6941, dated the 17th October, 1932, permitted Rao Sahib S. Kuppuswami Naidu to receive from the Municipal Commission an audit fee of Rs.2400/- for the audit of the accounts for 1931-32. This order was also based on the strength of the following note from the Financial Adviser:-

"Under Section 175 (O) of the Bangalore Municipal Law the Hon'ble the Resident appoints the Auditor of the accounts of the Municipal Commission and fixes his fee. The Resident can therefore sanction the fee of Rs.2400/- (per annum) recommended and approved by the Collector and President, Municipal Commission.

If the Resident appoints a Government officer as the Auditor, as he has done, he has full powers under Supplementary Rule 9 to allow such officer to take the fee, provided the conditions in Supplementary Rule 12 are satisfied.

As I have submitted in paragraph 5 of my note dated 13th May 1932, enclosed with the letter under disposal, these conditions are satisfied, and the Resident, if he pleases can sanction the retention of the fee by the Auditor without reference to the Government of India".

In their Memorandum No. F.71 (43)-E.31, dated the

35 ~~44~~

(M) (M/I) (E/I) (E) (N) P.U.C. (P)

The important papers to be read for the disposal of this case are Sls. 5, 18, ~~51~~ 49, ~~54~~ 52 of file 631-31 and ~~65~~ 17 and ~~69~~ 22 of this file and S.N. ~~14~~ 2 of file ~~630-1931.~~ 424/32

36 ~~45~~

(N) 17/424-32 (P)

The Government of India in S.N. ~~65~~ have vetoed Resident's recommendations in S.N. ~~14~~ 2 of ~~630-1931~~ 424/32 and S.N. ~~54~~ 52/631-31. They consider that the audit of the Municipal accounts should be regarded as forming part of the regular duties of Mr. Naidu as Treasury Officer and Financial Adviser and that the audit fee recovered from the Municipal Commission should be credited to M.A.T. Revenues in accordance with the Resident's recommendation in paragraph 7 of S.N.5. 631-31. Mr. Cooke submits that, in fairness to Mr. Naidu, we should explain the case fully to the Government of India and request them to reconsider and revise their orders in S.N. ~~65~~ 17/424-32. Let us examine whether there are grounds for doing so.

(E) (M) P.U.C. (N)

37 ~~46~~

The Government of India consider that the Municipal audit should be done as part of Mr. Naidu's official duties. Mr. Cooke, in paragraph 2 of p.u.c., says that, as Collector and Assistant Commissioner of Income-tax and as President, Municipal Commission, he is in close touch with Mr. Naidu's work and that he can say unhesitatingly that it is absolutely impossible for any one to carry out all the duties of the combined post during ordinary office hours. He gives facts and figures to show that the Income-tax Officer of the Civil and Military Station has very onerous and responsible duties to discharge and points out that, when he has to do the duties of the Treasury Officer and Financial Adviser as well, the Government of India should be prepared to concede that the Municipal audit cannot be done within office hours. It is explained that, when in October, 1931 the Resident proposed that the audit fee would be credited to M.A.T., it was thought that Mr. Naidu's change of duties from a Pay and Account Officer's

para 3 of P.U.C. S.N. 5 (M) 631-31.

Officer's to ~~that~~ those of a Treasury Officer would give him sufficient respite to attend to the additional work of Income-tax Officer and Municipal Auditor. Ten months subsequent experience showed that the income-tax work was so heavy that it was absolutely impossible for him to do the Municipal Audit as part of his regular work. The Resident had therefore to reconsider the matter and revise his original proposal to credit the fee to M.A.T. Revenues. Accordingly, on the 14th July, 1932, he reported to the Government of India that, under the power vested in him under section 175(o) of the Bangalore Municipal Law, he proposed to allow a suitable remuneration to the Municipal Auditor out of the fees received from the Municipal Commission. It was also mentioned that it did not seem to the Resident that the orders of the Government of India at S.N.18 and ~~51~~ 49/F.631-31 were subject to the condition that he should necessarily appropriate the audit fees paid by the Municipal Commissior as originally indicated in S.N.5 of 631-31 but that, in order to avoid any possible objections from audit, he had thought it desirable to inform the Government of India how he intended to utilise the fees. The Government of India have not considered these arguments to be valid and have refused to sanction payment of the audit fees to Mr.Naidu on the ground that the revised scale of payfor the Treasury Officer was fixed on condition that the audit fee would be credited to the M.A.T. Revenues and that this condition cannot be modified without a suitable reduction in the scale of pay of the post. They have also pointed out that, in as much as the M.A.T. Revenues pay for the entire pay and allowances of the Treasury Officer, those revenues can justifiably claim credit for audit fees if that officer performs those duties. Mr. Cooke in paragraph 2 of p.u.c gives facts and figures to prove that the

2/F.424-32
S.N.44
630-1931
(P)

(M) (E)

(M)

S.N. ~~65~~ 17 (N)
424/32

Income-tax

condition that the audit fees would be credited to M.A.T Revenues. If, in modification of this condition, these fees are now to be paid to the Treasury Officer, they naturally want a corresponding reduction in the scale of pay. The only way in which we can shake the Government of India from this position and make them agree to the Resident's proposal in S.N. ~~14~~ 2 of ~~630-31~~ 424-32 is by satisfying them that subsequent experience has shown that, even without the Municipal audit work, the combined duties of the Treasury Officer, Income-tax Officer and Financial Adviser are themselves so heavy, varied and responsible as to justify the scale of pay 500 - 50 - 850. This was the scale of the pay of the Treasury Deputy Collector who was doing Income-tax work also before a separate Income-tax Officer was appointed for the Station. Mr. Cooke apparently thinks that there is a case for moving the Government of India for a reconsideration of their orders. He requests that the question of recovering the amount (Rs.2,400) already paid may be kept in abeyance until the revised orders of the Government of India are received.

(P)

(39) ~~15~~

Orders are solicited whether the Government of India should be addressed as requested by Mr. Cooke.

13.3.33

(From para. 7)

Secy.

Withheld in view of para 19 infra.

PTO

43

Para ~~20~~ ante.

S.N. ~~14~~ 2/F.242/32 P
630-31

On 14th July, 1932 the Resident informed the Government of India of his intention to pay the audit fee to Mr. Naidu, in modification of his original proposal to credit it to M.A.T. Revenues. On 17th October, 1932 the Resident permitted Mr. Naidu to receive the amount (Rs.2,400/-) from the Municipal Commission. The Government of India's orders dated the 29th December, 1932 vetoing the Resident's proposal were received on the 5th January, 1933. The date 'October, 1932' mentioned in the draft has reference to the date, 17th October, 1932, referred to above i.e., the date on which the Resident ordered payment of the audit fees to Mr. Naidu.

S.N. ~~18~~ 16 R
630-31 424/32

S.N. ~~65~~ 75 N
424/32

I have amended page 4 of the draft in pencil to make the meaning clear.

(From para. 22)

31.3.33

Seen.

P.T.O.

~~24~~ 45

Please see from para ~~18~~ 40 of these notes. I think the draft now submitted for approval should issue and that for the time being, at any rate, we should not take any action on Cooke's letter (~~PUC~~). S.N. 12 The less we say the better and we have reason to believe that the Government of India will agree. If they don't then it will be time enough to return to the charge and use the arguments that Cooke has supplied us with.

Rendel

6/4

T.E.B.

7.4

S.N. ~~24~~. 23. Issued No. 2855, dated the 11th April, 1933.

S.N.24
424/32

Letter No.D.1774-E/33, dated the 10th May 1933, from the Govt. of India, For. & Pol.Dept.

S.N.17
424/32
(M)

(46) Please see para 2 of Memo No.F.71(43)-E.31, dated the 29th December 1932, in which the Govt. of India fixed the pay of Rao Sahib S.Kuppuswamy Naidu, Officer in charge of the Hon'ble the Resident's Treasury, as follows:-

1st November 1931	...	Rs.650/- plus Rs.25/- personal pay.
24th February 1932	...	Rs.700/-
24th February 1933	...	Rs.750/-
24th February 1934	....	Rs.800/- and so on.

The Accountant General,Central Revenues,states that the question has now been re-opened and that the matter is being reported to the Auditor General in India for orders. A copy of the p.u.c. may be communicated to the Treasury Officer. Draft submitted.

T. N. Thangavelu
Mudaliar
23-5-1933.

Secretary

(47) Please also look up our letter regarding Govt. of India's recovery of fees. Ques 24/5

S.N. 23
Collection at slip "M".

(48) Please see letter No. 2855/631-31, dated the 11th April 1933, to the Government of India, Foreign and Political Department.

T. N. Thangavelu
Mudaliar
26-5-1933.

Secretary.

(49) Refer in para 2 of 47 notes is only for Resident's information. The draft should issue. Resident to see after issue. Ques 24/5

(Issued S.N.25)
24/5/33

1

THE HON'BLE THE RESIDENT'S TREASURY,
BANGALORE,

Dated the 16th May 1932.

No. 363. Enc. 4

FROM

M.R.Ry.Rao Sahib S. Kuppuswami Naidu Garu, B.A.,
OFFICER IN CHARGE OF THE HON'BLE THE RESIDENT'S TREASURY,
BANGALORE.

To

The Secretary to the Hon'ble the Resident in Mysore,
Bangalore.

SIR,

AUDIT OF THE ACCOUNTS OF THE MUNICIPAL COMMISSION, C.& M.STN.,BANGALORE.

I have the honour to invite a reference to para 3 of my letter No.Audit 4991, dated 26-3-1932, and to state that the fee payable by the Municipal Commission may be fixed at Rs.2,400/- per annum or Rs.200/- per mensem ~~from~~ for the audit of the accounts of the Municipality for the year 1931-32 and onwards.

2. A note, in original, explaining the case fully, which has been seen and approved by Mr. Cooke, both as Collector and President, Municipal Commission, is enclosed herewith.

I have the honour to be,
Sir,
Your most obedient servant,

S Kuppuswami Naidu

MUNICIPAL AUDITOR.

KKN

...RESIDENT IN MYSORE
...ORE.
...1932
Regd. ... 4607
File No. 630/3

S.14 5

1. Please see para 4 of letter No. ~~Genl~~ 9t .31/31, dated the 22nd February 1932 from the President, Municipal Commission, to the Secretary to the Hon'ble the Resident, regarding the fee chargeable by the Treasury Officer for the audit of the Municipal accounts from 1931-32 onwards.

2. Until recently, the audit fee charged by the Accountant General, Madras, was calculated at Re.1/- for every Rs.1000/- of the total amount of receipts and expenditure audited, and the fees paid during the past several years ranged between Rs.2000/- and Rs.2500/- (in round figures).

The audit was conducted by a staff of 2 or 3 auditors working under the orders of Audit Officer, Bangalore who was the Deputy Accountant General, Madras. The Officer himself could devote very little, if any, of his personal attention to the audit as he was stationed in Madras and during his brief periodical visits to Bangalore was chiefly occupied in reviewing the work of the auditors. And although the idea was to apply a concurrent audit it was only a post-audit long after the period of account, that was actually found possible. E.G., the audit of the accounts for 1930-31 was taken up in July 1931 and was completed in December 1931, and the Audit Notes are still pending disposal.

3. Under the present arrangement, as the officer in charge of the audit is in the station, he directs and is in intimate touch with the work of his assistants, and carries out several of the processes of audit personally.

The audit of the accounts for 1931-32 was commenced in December 1931, and is being carried out continuously, and is expected to be completed by the end of June 1932. The audit of the accounts of the first quarter of 1932-33 will be taken up in about July next, and gradually, it is hoped to carry out audit of every month's accounts in the

next succeeding month or as soon thereafter as possible.

In two important respects, therefore, the present arrangement is an improvement on the past. The Officer is on the spot, and, does not merely review and pass the Notes of the audit clerks from a distance, but does the work himself with the help of his assistants, and the audit is concurrent. The audit is, in consequence, bound to be more efficient and effective.

4. I do not think that the fee should necessarily bear an arithmetical relation to the totals of receipts and expenditure, although it is reasonable to suppose that there is more work to be done when there is a bigger amount to audit. Much depends however upon the nature of the transactions and the extent of the audit applied. For instance, the Executive Engineer's expenditure was passed by the previous auditors on a test of a month's expenditure in each year. Considering that the bulk of the expenditure relates to the Executive Engineer and that his powers of expenditure are greatly restricted, I do not think that this test is sufficient.

The Treasury Officer is throughout the year at work and applies audit to transactions as they arise in such manner and to such extent as, in his judgement, is necessary in each case.

I think that it will be fair to charge a fixed rate of Rs.200/- per mensem. This is slightly higher than the average of past years (but very much lower than Rs.3665/- claimed by the Accountant General for the audit for 1930-31, and his fees would have touched the same figure if he had continued as Auditor), but certainly not unreasonable in the circumstances explained above.

5. In para 2 of the Secretary to the Hon'ble the

S.N 26
631-1931

Resident's letter No.8223/63-1931 dated 14-11-1931, addressed to the President, Municipal Commission, it is directed that the fees payable by the Municipal Commission should be paid into the treasury to the credit of the Mysore Assigned Tract revenues.

I submit that this order would result in three-fourths of the fee going to Mysore, and only Rs.600/- (if the fee is fixed at Rs.2400/- per annum) being credited to Mysore Assigned Tract. It does not seem to be fair that Mysore should appropriate any share (and actually it would be a big share) of the fees earned by the work of the Treasury Officer.

The next point I wish to submit is that, as the Collector is aware, it is impossible to carry out the duties of the Municipal Auditor during office hours - my work as Treasury Officer, Income-Tax Officer and Financial Adviser, actually requiring more than the usual six office hours a day. I have to work extra hours to cope with the various duties entrusted to me, and it is no exaggeration to state that Municipal audit is not allowed to interfere with the performance of my regular official duties.

Reference is invited to Supplementary Rule 12 and item 5 of appendix 13 on page 442 of the Postal Compliation of Supplementary and Fundamental Rules. The condition in the Supplementary Rules is satisfied in this case and the Resident has full powers to let me retain the fee paid by the Municipal Commission.

I request therefore that the Collector may be pleased to recommend that para 2 of Secretary to the Hon'ble the Resident's letter No.8223/631-1931, dated 14th November 1931, be deleted and an order issued under Supplementary Rule 12.

S.N 26
631-1931

12 H17

No. 468
~~630-1931.~~

From

The Hon'ble Lieutenant Colonel R.J.C.Burke,
Resident in Mysore.

To

The Political Secretary to the Government of India,
Foreign and Political Department.

Dated Bangalore 14th July, 1932.

AUDIT OF THE ACCOUNTS OF THE MUNICIPAL COMMISSION, CIVIL AND MILITARY STATION, BANGALORE.

Sir,

S.N.-51-(2)
631-1931
P.
in another matter
S.N.-5-do-(R)

I have the honour to refer to the correspondence ending with your memorandum No. F.71-(43)-E/31, dated the 28th May, 1932, regarding the appointment of an officer to be in charge of the Bangalore Treasury.

2. In paragraph 7 of my letter No. 78-T/631-1931, dated the 9th October 1931 it was stated that receipts amounting to about Rs.2,087/- were expected to be recovered from the Municipal Commission for the audit work to be performed by the Treasury Officer and this amount would be credited to the Assigned Tract revenues. I do not now however propose to credit the audit fee to Mysore Assigned Tract revenues for the following reasons:-

(1) It was thought that it would be possible for the Officer in charge of the Resident's Treasury to find time to attend to Municipal audit as part of the official duties of the new post, but experience has proved that this is absolutely impossible. At the time the proposals were sent up to the Government of India orders regarding the assessment of lower incomes (1000 to 1999) had not been received. Income-tax is the 2nd most valuable source of revenue to the Assigned Tract and it becomes every day more apparent that the duties of the Income-tax Officer in

Bangalore

Bangalore require his constant personal attention. There is also the fact that he is in charge of the Resident's Treasury. In the circumstances it is inevitable that the Municipal audit has to be done by him entirely out of office hours.

(2) Even if the amount is credited to the revenues of the Mysore Assigned Tract, as I proposed originally, only a quarter of the revenue will come eventually to the share of the Tract so that the gain to the Assigned Tract by crediting the fee would be really ¼ of Rs.2,087/- or Rs.522/- for a year. Mysore would get ¾ths of the fee earned by the work of the Auditor.

(3) The reason for appointing the Officer in charge of the Resident's Treasury as Municipal Auditor was because a local auditor was needed if the audit was to be of practical benefit to the Commission. If the Accountant General had continued to be the Auditor the Assigned Tract would not have gained anything and the Municipal Commission would have had to pay more and be content with less nosp.

3. Under Section 175 (e) of the Bangalore Municipal Law, the Resident appoints the Auditor of the accounts of the Municipal Commission and fixes his fee. In the circumstances I propose to allow a suitable remuneration to the Municipal Auditor under Supplementary Rule 9 out of the fees received from the Municipal Commission.

It does not seem to me that the orders of the Government of India regarding the creation of this post sanctioned in Memorandum No. D.4771-E/31, dated the 2nd November, 1931 and confirmed in Memorandum No. F.71-(43)-E/31, dated the 28th May, 1932, are subject to the condition that I should necessarily appropriate the audit fees paid by the Municipal Commission as indicated by me in my letter No. 78-T/631-1931, dated the 9th October 1931; but, in order to avoid any possible objections from Audit, I

S.N.18
631-1931
S.N.5

S.N.5

have

I 15

Draft.

No 6226 17th Oct 1932

From

The Secretary to the Resident.

To

The President,
Municipal Commission,
C & M. Station, Bangalore.

Subject:- Levy of audit fees for the audit of the accounts of the Municipal Commission.

Sir,

I am directed to refer to paragraph 4 of your letter No.Gt.31/31, dated the 22nd February, 1932 and to inform you that the Hon'ble the Resident has been pleased to fix an annual fee of Rs.2,400/- for the audit of the accounts of the Municipality for the year 1931-32 and onwards.

The fee may be paid to Rao Sahib S. Kuppuswami Naidu, who has been appointed as Municipal Auditor - vide Residency letter No.8223/631-1931, dated the 14th November, 1931. Paragraph (2) of the Residency letter dated the 14th November, 1931 may be treated as

PROCEEDINGS OF THE HON'BLE THE RESIDENT IN MYSORE.

No. 6941 Dated 17th October

Cancelled - vide 2.11.36

O r d e r.

Under F.R.46(a)+Supplementary Rules 9 & 12, the Hon'ble the Resident is pleased to permit Rao Sahib S. Kuppuswami Naidu, who has been appointed as the Auditor of the accounts of the Municipal Commission, ~~Bangalore~~ Bangalore Civil and Military Station, to receive from the Municipal Commission an audit fee of Rs.2,400/- per annum for the audit of the accounts ~~commencing~~ for the year 1931-32 and onwards.

The Hon'ble the Resident is satisfied that the work can be done by him without detriment to his official duties or responsibilities.

SECRETARY TO THE RESIDENT.

To

The Collector, Civil and Military Station, Bangalore.
The President, Municipal Commn. C. & M. Station,

17/10.

From-The Political Secretary to the Government of India,

To - The Hon'ble the Resident in Mysore.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
5
Regd. No. 65
630/31

Memorandum No.F.71(43)-E31.

Dated New Delhi, the 24th December 1932.

Reference your letters Nos. 4678/630-1931, dated 14th July, 1932, and 4993-631/1931, dated the 27th of July, 1932, regarding the audit of accounts of the Municipal Commission, C. & M. Station, Bangalore and the pay of the Treasury Officer, Bangalore Treasury.

The Government of India have carefully considered the proposal that the Treasury Officer should be authorised to receive the audit fee paid by the Municipal Commission, but in view of the definite recommendation made by you in your letter of the 9th October 1931, in connection with the creation of the appointment, that the duties of Municipal audit would form part of the functions of the Treasury Officer and Financial Adviser and that the audit fee recovered from the Municipal Commission would be credited to the Assigned Tract Revenues, the Government of India do not consider it correct to revise the arrangement without reconsidering the pay fixed for the post of the Treasury Officer. It seems difficult to reconcile your recommendation that the Treasury Officer should audit Municipal accounts outside office hours as a regular arrangement, in the face of the statement that his duties as Income-tax Officer and as Officer in charge of the Residency Treasury require so much attention that it is absolutely impossible for him

to/

to attend to Municipal audit as part of the official duties of the new post. It is true that you have suggested that the officer will have to perform the Municipal audit outside office hours, but such an arrangement as a permanent measure cannot but detract from his efficiency all-round. While the arguments advanced might have justified the transfer of Municipal audit work to some other authority, for instance the Accountant General or the Examiner of Local Fund Accounts, Madras, the Government of India regret they cannot accept them as valid for modifying the origina condition on which the revised scale of pay for the Treasury Officer was fixed, unless you are also prepared to suggest a suitable reduction in the scale of pay of the post. Further, the Government of India see no reason for showing undue generosity to Rao Sahib S.Kuppuswami Naidu, merely because as stated by you the Mysore Durbar would get 3/4th of the fees earned by the Auditor, if the fees are credited to the Assigned Tract. If this reasoning were pushed to its logical conclusion, the whole financial policy and outlook of the Assigned Tract administration might be construed as one of deliberatly keeping down the surplus on the ground that the surplus would benefit the Mysore Durbar more than the Assigned Tract. The Government of India believe that you did not realise the implications of the suggestion, which they would on no account endorse. It is necessary to justify expenditure from Assigned Tract by the same tests of financial propriety, as in other British Indian Administrations. In this particular case, you have also overlooked the fact that the Assigned Tract Revenues pay for the entire pay and allowances of

the/

the Treasury Officer and the revenues can justifiably claim credit for audit fees if that officer performs those duties.

Your power under the Bangalore Municipal Law regarding the fixation of the fee of the Auditor of the Municipal Accounts is limited in this case, by the condition implicit in the Government of India sanction to your proposals regarding the creation of the new post of Treasury and Income-tax officer.

S.N. 54 (E)

2. As regards the representation forwarded with your letter dated the 27th July, 1932, regarding the fixation of pay of Rao Sahib S.Kuppuswami Naidu, it is observed that the Rao Sahib's representation is based on the wrong assumption that he will get increments in his present scale of pay on 1st November each year. It has been ascertained from the Accountant General, Central Revenues, and the Accountant General, Madras that the Rao Sahib is entitled to pay as follows in his present post:

1st November 1931 Rs. 650/- plus Rs.25/- personal pay.
24th February 1932, Rs. 700/-
24th February 1933, Rs. 750/-
24th February 1934, Rs. 800/- and so on.

Against this, his pay in the regular line would have been as follows:-

1st November 1931 Rs. 675 per mensem
24th February 1932 Rs. 710 "
24th February 1933 Rs. 745 "
24th February 1934 Rs. 780 " etc, etc.

The Rao Sahib's assumption that he would draw Rs. 675/- till 1st November, 1932, and Rs. 700/- from 1st November 1932, and Rs. 750/- from 1st November, 1933, and the amounts of loss compared to his pay in the regular line as asserted by him are,

therefore,

~~F.No.631~~
1931

D R A F T.

No. 560 sel

21st Jan. 933

A copy of the undermentioned paper is forwarded to the

Collector & Assistant Commissioner of Income-tax,

President, Municipal Commission,

Officer in charge of the Hon'ble the Resident's Treasury and Auditor, Municipal Commission,

C.& M.Station, Bangalore,

Accountant-General, M a d r a s,

for information.

S.N.17
630 - 1931

2. Para 2 of letter No.6940, dated the 17th October 1932, addressed to the President, Municipal Commission, Civil and Military Station, Bangalore, and th Proceedings of the Hon'ble the Resident No.6941, dated the 17th October 1932, m be treated as cancelled.

S.N.18.
630-1931

3. The Audit Officer, Municipal Commission, C.& M.Station, Bangalore, requested to refund the fees, if any, received by him from the Municipal Commission, to the credit of the Mysore Assigned Tract revenues.

SECRETARY TO THE RESIDENT.

.....

65
S.N. ~~63~~.

Memorandum No.F.71(43)-E.31, dated the 29th December, 1932, from the Government of India in the Foreign and Political Department.

T. N. Thangavelu
Mudaliar.
11-1-1933.

No. G.A.8-731.

OFFICE OF THE ACCOUNTANT-GENERAL MADRAS.

Fort St. George, 25th January 1933. *193*

Enclosures.

OFFICE OF THE RESIDENT IN MYSORE
BANGALORE.
28 JAN. 1933
Regd. No. 879
File. No.

FROM

THE ACCOUNTANT GENERAL,

MADRAS,

(G.A.Section)

To

The Secretary to the
Honorable the Resident in Mysore,
Bangalore.

SIR,

Sub; Remuneration to M.R.Ry. Rao Sahib S.Kuppuswami Naidu for audit of municipal accounts.

I have the honour to refer to your proceedings No. 6941 dated 17-10-32 sanctioning a remuneration of Rs.2,400/- per annum to M.R.Ry. Rao Sahib S.Kuppuswami Naidu for the audit of the accounts of the Municipal Commission Civil and Military Station, from 1931-32. It is seen from para 1 of the Government of India Foreign and Political Department memorandum No.F.71 (43)-E 31 dated 30th December 1932 that Government of India have not approved the grant of the above remuneration to the Rao Saheb as the audit of the municipal accounts should be considered as forming part of the regular duties of the Rao Sahib as Treasury and Income Tax Officer, etc. I therefore request you to state whether the remuneration has already been drawn by Mr. Naidu and if so, how and when you propose to recover the same and credit it to Mysore Assigned Tract accounts.

An early reply is requested.

I have the honour to be,
Sir,
Your obedient servant,

Assistant Accountant-General.

ksr

Draft. 120 ~~68~~

No. 85-3 Encl 2nd ~~Feby~~ 7 Feby 1933

From

The Secretary to the Resident.

To

The President, Municipal Commission,
Civil & Military Station,
Bangalore.

Remuneration to M.R.Ry. Rao Sahib S. Kuppuswami Naidu for audit of municipal accounts.

Sir,

S.N.66
K

S.N.67
P.U.C.

In continuation of endorsement No. 560, dated the 21st January, 1933, from this Residency, I am directed to forward a copy of a letter No.G.A.8-731, dated the 25th January, 1933, from the Accountant General, Madras, on the above subject.

2. I am to request that you will be so good as to state whether the remuneration has already been drawn by M.R.Ry. Rao Sahib S. Kuppuswami Naidu, and if so, how and when you propose to recover the same and credit it to Mysore Assigned Tract accounts.

I have, etc.,

Secretary to the Resident.

T. N. Thangavelu
Mudaliar
31-1-1933

To Hon. D. 1/2/33.

II II H.O. 2,000—16-7-1931. 21

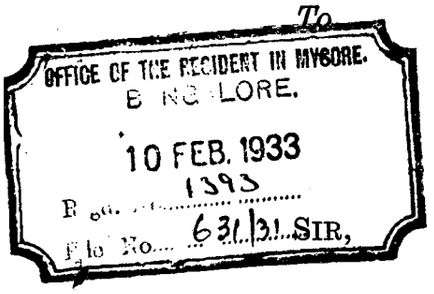
No. G.T.6/33

CIVIL AND MILITARY STATION, BANGALORE.
MUNICIPAL OFFICE.
DATED 8th February 1933.

From

G. H. COOKE, ESQ., M. C., I. C. S.,
President, Municipal Commission,
C. & M. Station, BANGALORE.

To



The Secretary to the Hon'ble the Resident
in Mysore,
BANGALORE.

SIR,

Subject:-Remuneration to M.R.Ry. Rao Sahib S. Kuppusawmy Naidu, for audit of Municipal Accounts.

Relative at serial No. 68 (N)

With reference to your letter No.853/631-1931, dated the 2nd February 1933, I have the honour to inform you that a sum of Rs.2,400/-, being the audit fee for the year 1931 - 32 was paid to Rao Sahib S. Kuppusawmy Naidu on the 21st October 1932, in accordance with the Proceedings of the Hon'ble the Resident in Mysore, Bangalore, No.6941 dated the 17th October 1932.

Relative at serial No. 18 (R)
630—1931.

As Rao Sahib S. Kuppusawmy Naidu is not an employee of the Municipal Commission, I am not clear as to how it is possible for the Commission to recover this sum from him and would respectfully submit that orders on the matter may issue to him from the Local Government.

I have the honour to be,

Sir,

Your most obedient servant,

PRESIDENT, M. C.

DIW.

No. 1830

Bangalore,

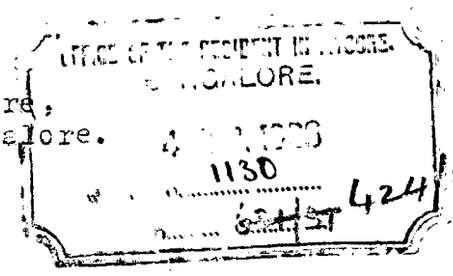
2nd February 1933.

From

G.H. Cooke, Esq., M.C., I.C.S.,
Collector and Assistant Commissioner of Income-Tax,
Civil and Military Station,
Bangalore.

To

The Secretary to the Hon'ble
the Resident in Mysore,
Bangalore.



Sir,

S.N.66 Rec'd (X)

I have the honour to acknowledge receipt of your No.560/631-1931, dated 21st January 1933, communicating for my information a copy of Government of India, Foreign and Political Department, memorandum No.F.71(43)-E-31, dated 29th December 1932, and revising the orders passed by the Resident in October 1932, regarding the fees paid by the Municipal Commission for the audit of their accounts.

S.N.65 Rec'd (N) & S.N.18 630-31

2. I cannot help feeling that the real reason why the Government of India have not accepted the Resident's proposal to let Mr. Naidu keep the audit fee is that they are not convinced that the duties of the combined post of Treasury and Income-Tax Officer and Financial Adviser are so onerous as to leave Mr. Naidu no time to do the Municipal audit as part of his official duties. As Collector and Assisstant Commissioner of Income-Tax and as President, Municipal Commission, I am in close touch with Mr. Naidu's work, and can say, unhesitatingly, that it is absolutely impossible for any one to carry out all the duties of the corbined post during ordinary office hours. As a matter of fact the Treasury and Income-Tax work alone require a 9 to 10 hour day. It is difficult to see how it could be otherwise, Considering that we had a full timed Income-Tax Officer for 4 years until 31st March 1932 before Mr. Naidu took charge, and that Income-tax work has increased greatly since, not only due to the rise in the number of assessees but also owing to several local causes.

The assessments have had to be made very carefully as it was found that a number of assessees had adopted devious methods to escape proper assessment in the past. The results so far obtained - I am giving the figures to end of December - have been very gratifying. At end of December 1932, the demand made amounted to Rs.3,60,878/- against the R.E. of Rs.4,10,000/- from other than salary cases, and as a rough and ready means of judging the character of the work turned out, I would mention that at end of December 1932, the demand from business cases amounted to Rs.3,58,762/- against Rs.2,39,057/- demanded from the same assessees from April 1931 to December 1931. The difference of Rs.2116/- is the demand made from assessees with "smaller" incomes.

The number of cases for 1932-33 (to end of December 1932) and 1931-32 given below also gives a fair idea of the enormous increase in Income-tax work:

	1931-32.	1932-33.
Salary Civil	647	900
Salary Military	495	520
Business	697	1339
	1639	2759

I think these facts and figures should convince the Government of India that the Income-Tax Officer of the Civil and Military Station has very onerous and responsible duties to discharge, and when it is remembered that he has to do the duties of Treasury Officer and Financial Adviser as well, they should be prepared to concede that the Municipal Audit cannot be done within 'office hours.'

Perhaps it would be pertinent to add here that the Municipal Auditor is responsible for auditing receipts and expenditure amounting to over 22½ lakhs - during 1931-32 they amounted to Rs.22,83,295/-.

In the circumstances I would most respectfully urge that it is only fair to allow Mr. Naidu to retain the audit fee paid by the Municipal Commission, because it can never have been the

intention of the Resident or even of the Government of India, to require Mr. Naidu to do all this work as part of his official duties.

S.N.5 631-1931 (M)

3. When the Resident proposed in October 1931 that the audit fee would be credited to the Mysore Assigned Tract, it was evidently considered that the relief that Mr. Naidu would get from the change of his duties from a Pay and Accounts Officer's to those of a Treasury Officer would allow him sufficient respite to attend to the additional work of Income-Tax Officer and Municipal Auditor. The specially arduous nature of the Income-Tax work was certainly not then foreseen. It was only in July 1932, that is, some ten months after the original proposals were sent up, when the Resident actually found that the combined duties were very heavy, that he considered it unreasonable to ask Mr. Naidu to do the Municipal Audit as part of his regular work, and altered his original intention of crediting the audit fee to Mysore Assigned Tract revenues.

4. It is not correct, I submit, to suggest, as the Government of India have done, that the scale of pay of Rs.500-50-850 was proposed because Municipal audit was to be a part of the ordinary functions of the post. After seven years, the post of Pay and Accounts Officer, Bangalore was suddenly abolished and the Resident felt, both from the point of view of economy and efficiency, that an Assistant Accounts Officer should take over the duties of Treasury Officer and Income-Tax Officer instead of a Deputy Collector. The pay proposed (500-50-850) was only slightly better than that of an Assistant Accounts Officer (500-35-850) and was that of a Senior Deputy Collector. That the Assistant Accounts Officer could continue to give financial advice to the Resident and could also audit the accounts of Municipal Commission were additional recommendations in favour of having an officer of the Audit Department instead of a Deputy Collector.

S.N.5 631-1931 (M)

Reading the Resident's letter of 9th October 1931 at this date, it must be admitted that it can bear the construction put

it by the Government of India. But revised arrangements had to be considered and decided on in a hurry and perhaps, the altered situation was not made as clear as it might have been.

S.N. 18 & 51 (M/1) (E/1)

5. The sanction given by the Government of India was for a combined post of Income-Tax and Treasury Officer and Financial Adviser on a pay of Rs.500-50-850 and no condition was laid down that the sanction to that scale was subject to the Municipal Audit being performed as part of the official duties of the new post. In any case, there is no doubt at all that the Resident did not propose the scale that he did on account of Municipal Audit being part of the functions of the new post, nor did he understand the sanction given by the Government of India to imply that condition. It may perhaps be pointed out

S S.N. 57 (para 8) (M)

that the Resident proposed to put Mr. Naidu in the new post on Rs.700/- from 1st November 1931 and suggested the necessary re-appropriation of funds. In para 4 of their orders, the Government of India approved of this re-appropriation but did not specifically sanction the initial pay of Rs.700/-. The Accountant General declined to understand para 4 of the Government of India orders read with the Resident's letter of October 1931 as sanctioning the initial pay of Rs.700/- and, as later correspondence showed, even the Government of India were of the same view. It was therefore not unreasonable to assume that the sanction given should be understood as extending to and limited by the exact terms of the sanction.

O S.N. 18 (M/1)

& S.N. 18 (M/1)

S S.N 5 (para 8) (M)

The Government of India now point out how, in this particular case, the Resident's powers under the Bangalore Municipal law are limited by the condition implicit in the sanction accorded. All that can be said is that there was perhaps an error of judgment in understanding the sanction as we did. The Accountant General, Madras, to whom, as Audit Officer, the sanction of the Resident given in his proceedings No.6941, dated 17th October 1932, was communicated did not challenge it, presumably because he understood the sanction as we did.

S.N. 18 6/30-1931 (R)

6. I submit that, in fairness to Mr. Naidu, we should explain the case fully to the Government of India and request them to reconsider and revise their present orders. It is clear that Municipal Audit cannot be carried out during office hours, i.e., as part of the official duties of the post seeing that the other regular duties occupy the officer much longer than the usual office hours. It is also clear that in sanctioning the scale, it was fixed at what a senior Deputy Collector would otherwise have drawn, and did draw prior to the appointment of a separate officer for the Income-Tax work of the Station, and not because Municipal Audit would be included in his duties.

7. The Government of India take exception to the incidental remark made that Mysore Assigned Tract would actually benefit only to a trifling extent, i.e., Rs.600/- out of Rs.2400/-, the fee fixed by the Resident for Municipal Audit. It may very respectfully be pointed out that all that was meant by that suggestion was that the revenues of Mysore Assigned Tract would not suffer much if the fee were not credited to Government, and that there was never the least intention of delibrately keeping down the surplus.

8. I am not clear what the Government of India mean by the observation that if the officer were allowed to perform the Municipal Audit outside office hours as a permanent measure, it could not but detract from his efficiency all round. An overworked Government official is not an uncommon phenonmenon. Mr. Naidu's services have been asked for until 31st March 1935 only. The audit of the accounts of 1931-32 has already been completed and the audit of current year's accounts is in progress. He will have to do the audit for another two years. I am convinced that he will be able to carry out all his duties efficiently but the Resident can always appoint another auditor if it is found that Mr. Naidu is unable to do full justice to his work.

9. I request therefore that the Government of India may be

requested to reconsider their orders, and to permit Mr. Naidu to be paid the audit fee.

The fee of Rs.2400/- for the audit of the accounts for 1931-32 was paid to Mr. Naidu on 21st October 1932 on receipt of specific orders sanctioning the payment. Of this sum, he has paid to his staff who assisted him a sum of Rs.540/-. I request that the question of recovering the fee may be kept in abeyance until the revised orders of the Government of India are received.

I have the honour to be,

Sir,

Your most obedient servant,

COLLECTOR & ASSISTANT COMMISSIONER
OF INCOME-TAX.

7# (23

No. 2855-
631-1931

From

The Hon'ble Lieut. Colonel Sir Richard Burke, Kt.,
Resident in Mysore,

To

The Political Secretary to the Government of India,
Foreign and Political Department.

Dated Bangalore the 11th April, 1933.

SUBJECT: Audit of accounts of the Municipal Commission, Civil and Military Station, Bangalore.

Sir,

I have the honour to refer to your memorandum No.F.71(43)-E.31, dated the 29th December, 1932 in which the Government of India declined to sanction my proposal to pay to the Treasury Officer the audit fee recovered from the Municipal Commission.

2. In November, 1931, on receipt of the orders of the Government of India conveyed in Captain Edwards' memorandum No. D.4771-E/31, dated the 2nd November, 1931, I appointed Rao Sahib S. Kuppusvami Naidu as Auditor of the Municipal Commission, Civil and Military Station, Bangalore and also directed that the audit fee payable by the Municipal Commission should be credited to the Mysore Assigned Tract Revenues.

3. Then, in October, 1931, proposals for appointing Mr. Naidu as Municipal Auditor and for crediting the audit fees to Mysore Assigned Tract were submitted to the Government of India, it was thought that Mr. Naidu's change of duties from a Pay and Account Officer's to those of a Treasury Officer would give him sufficient respite to attend to the additional work of Income-tax Officer and Municipal Auditor. Ten months' subsequent experience showed that the incometax work was so heavy that it was absolutely impossible for him to do the municipal audit as part of his regular work. I had, therefore, to reconsider the matter and this necessitated a reconsideration of

my

my original orders for the credit of the audit fee to Mysore Assigned Tract Revenues. Accordingly in my letter No.4678/630-1931, dated the 14th July, 1932 I explained the altered position to the Government of India and informed them that under section 175 (o) of the Bangalore Municipal Law I proposed to allow a suitable remuneration to the Municipal Auditor out of the fees received from the Municipal Commission I also informed the Government of India that it did not seem to me that their orders sanctioning the creation of the post of the Treasury and Incometax Officer and Financial Adviser, Mysore Residency, conveyed in Memorandum No,D.4771-E/31, dated the 2nd November, 1931 and confirmed in Memorandum No. F.71 (43)-E/31, dated the 28th May, 1932, were subject to the condition that I should necessarily appropriate the audit fees paid by the Municipal Commission as indicated by me in my letter No.78-T/631-1931, dated the 9th October, 1931 but that, in order to avoid any possible objections from audit, I had thought it desirable to inform the Government of India how I intended to utilise the fees.

4. Mr. Naidu completed the audit of the accounts for 1931-32 in August, 1932. As no orders to withhold payment of the audit fees to him were received from the Government of India and as no such orders were expected on my letter No. 4678/630-1931, dated the 14th July, 1932, I informed the President, Municipal Commission on the 17th October, 1932 that the audit fee for 1931-32 which was fixed at Rs.2,400/- might be paid to Mr. Naidu and also permitted the latter to receive the amount under Fundamental Rule 46(a) and Supplementary Rules 9 and 12. The amount was accordingly paid to Mr. Naidu on the 21st October, 1932.

5. The Government of India now point out in their memorandum under reference that my power under the Bangalore Municipal Law regarding the fee of the Municipal Auditor is limited in this case by the condition implicit in the sanctio

accorde

accorded to my proposals regarding the creation of the new post of Treasury and Income-tax Officer and have accordingly ordered that the audit fee should be credited to Mysore Assigned Tract as originally proposed. I very much regret that there was a misunderstanding on the part of this Residency as to the exact implications of the sanction conveyed in Government of India Memorandum No. D.4771-E/31, dated the 2nd November, 1931. The Accountant General, Madras, to whom, as Audit Officer, my sanction to the payment of Rs.2400/- to Mr. Naidu was communicated, did not challenge it, presumably because he understood the Government of India's sanction as this Residency did.

B-N.18.
631-31

6. As the audit fee of Rs.2,400/- for 1931-32 has already been paid to Mr. Naidu and as a portion of it has also been disbursed to the staff who assisted him in audit, I request that the Government of India will be pleased to waive the recovery of the amount from Mr. Naidu as a special case.

I have the honour to be,
Sir,
Your most obedient servant,

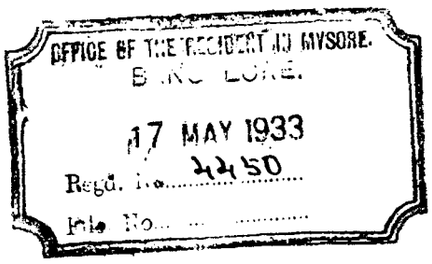
Lieut, Colonel,
Resident.

A 16/5

~~72~~ 124

No. D.1774-E/33.

A copy of the undermentioned paper is forwarded to the Hon'ble the Resident in Mysore, for information.



By order, etc.,

Addl. Deputy Secretary to the Government of India,

Foreign and Political Department,

SIMLA.

The 10th May 1933.

Letter from the Accountant-General, Central Revenues, No. GB2-5-1035, dated the 9th May 1933.

~~70~~ 24
~~A~~ A

Copy of letter No. GB2-5-1035, dated 9th May 1933, from the Accountant General, Central Revenues, GB Section, Imperial Secretariat Buildings, New Delhi, to the Secretary to the Government of India, Foreign and Political Department, Simla.

Mr. S. K. Naidu, Assistant Accounts Officer.

I have the honour to refer you to this office U.O. No. GB2-5-2889, dated the 2nd November 1932, regarding the fixation of pay of Mr. S. K. Naidu and to state that the question has been re-opened and that the matter is being reported to the Auditor General in India for orders.

2. Mr. Naidu may kindly be informed that the rate of pay fixed therein may be treated as provisional and that overpayments, if any, will be effected on receipt of final orders of the Auditor General.

TRUE COPY.

Superintendent, Issue Branch,
Foreign & Political Department

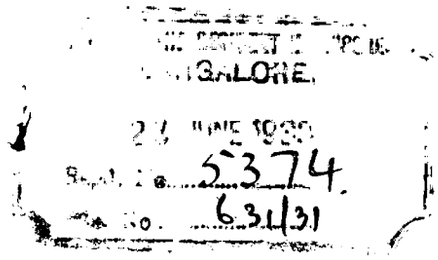
126 74

From - The Additional Deputy Secretary to the Govt. of India
in the Foreign and Political Department,

To - The Hon'ble the Resident in Mysore.

Memorandum No. F. 97 (2)-E/33

Dated Simla, the 15 June 1933.



Recovery of the amount of Rs.2,400/- drawn by Rao Sahib S. Kuppuswami Naidu as audit fee for auditing the accounts of the Municipal Commission, Bangalore.

Reference your letter No. 2855, dated the 11th April 1933.
631-1931

2. In the special circumstances explained in your letter, the Government of India are pleased to waive the recovery of amount of Rs.2,400/- (Rupees two thousand and four hundred only) drawn by Rao Sahib S. Kuppuswami Naidu, Income-Tax and Treasury Officer and Financial Adviser, Mysore Residency, as audit fee for auditing the 1931-32 accounts of the Municipal Commission, Bangalore.

Additional Deputy Secretary to the Govt.of India

(With 1 spare copy).

Received by Records

(2:1

DEPARTMENT.

BRANCH.

File No. 631/31

Serial No.

Draft ~~Letter~~ Memorandum ~~Telegram~~

Class for telegrams: Ordinary | Express | Urgent* | Priority | Clear Line†

*Only for Foreign Telegrams.

†Not for Foreign Telegrams.

No. 4639 Dated 23rd June 1933.

Enc. 1

To

To be issued on	Issued on
1st Reminder	
2nd Reminder	
3rd Reminder	
Heading :	
Case or Diary No.	
If post copy of telegram required	
Date of despatch of above	
List of enclosures	

(Code word for telegrams.)

S.N. 69

S.N. 70

S.N. 67.

A copy of the undermentioned ----- paper is forwarded to the -----

Collector, Civil and Military Station, Bangalore,

President, Municipal Commission, Civil and Military Station, Bangalore

---

Accountant-General, Madras,

for information, with reference to his

letter No. 1830, dated the 2nd

---

letter No. G.T.6/33, dated the 8th

---

letter No. G.A.8-731, dated the 25th February, 1933.

February, 1933.

January, 1933.

Secretary to the Resident.

S.N. 74.
P.U.C.

Memorandum No. F. 97(2)-E/33, dated the 15th June, 1933, from the Government of India in the Foreign and ---- Political Department.

S. 5.
MGIPO—91—207 (GPS) DGP—(M·260)—27·4·32 —50,000 Pads.

T. N. Thangavelu
Mudaliar
20-6-1933.